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In re Patent Application of:

ZENG

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contacting said source regions.

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31. (Amended) A MOSFET comprising:

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a semiconductor layer having a trench therein;  
a gate dielectric layer lining the trench;  
a gate conducting layer in a lower portion of the trench;

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a dielectric layer in an upper portion of the trench and extending outwardly from said semiconductor layer;  
source regions adjacent the outwardly extending dielectric layer;

source/body contact regions laterally spaced from said gate conducting layer and non-interruptibly contacting said source regions;

a source electrode on said source regions and on said dielectric layer; and

at least one conductive via between said source electrode and said source/body contact regions.

#### REMARKS

Applicant would like to thank the Examiner for the thorough examination of the present application. Applicant would also like to thank the Examiner for correctly renumbering new Claims 31-38 as 32-39.

Independent Claim 23 has been amended to more clearly define the present invention over the cited prior art references. In particular, this independent claim has been amended to recite that the source/body contact regions "non-interruptibly contact the source regions." Support for the claim amendment may be found in the specification on page 11, lines 24-26, for example, and as illustrated in FIG. 11.